

DAWN L. MILLSAP)	
)	
Plaintiff,)	
)	Case No.
v.)	
)	(Formerly No. SCSC 205929 in the
INTERNAL REVENUE SERVICE)	Iowa District Court for Linn County,
)	Small Claims Division)
Defendant.)	
)	
)	
)	
)	

The United States of America (“United States”), improperly named as the Internal Revenue Service, removes the above-captioned action to this Court under 28 U.S.C. § 1442(a)(1) and gives notice that it is removing this action to this Court as required by 28 U.S.C. §1446(a), (d).

The United States may remove to district court any state-court action in which the United States is named as a defendant, 28 U.S.C. § 1442(a)(1). As required by 28 U.S.C. § 1446(a), the

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United States has attached copies of all documents delivered to the United States with Millsap's pleading. The United States will serve Millsap by mail with a copy of this notice, and will also file a copy of this notice in the Iowa District Court in Linn County, as required by 28 U.S.C. § 1446(d). Furthermore, in accordance with N.D. Iowa Local Rule 81(a), the United States has attached (1) copies of all process, pleadings, and orders filed in the state case, and (2) a list of all matters pending in the state court that will require resolution by this Court.

WHEREFORE, the United States requests that this action be entered upon the docket of this Court in accordance with Rule 81(c) of the Federal Rules of Civil Procedure.

Dated: September 20, 2013

Respectfully submitted,

SEAN R. BERRY
United States Attorney

KATHRYN KENEALLY
Assistant Attorney General

/s/ *Miranda Bureau*
MIRANDA BUREAU
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Notice of Removal, and all attachments, has been made upon the following by depositing a copy in the United States mail, postage prepaid, this 20th day of September, 2013.

Dawn L. Millsap
1210 Auburn Drive SW
Apt N6
Cedar Rapids, IA 52404

/s/ Miranda Bureau
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